

DIVISION OF TAXATION  
200 S. HAMILTON RD  
GAHANNA, OH 43230  
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[WWW.GAHANNA.GOV](http://WWW.GAHANNA.GOV)

**CITY OF GAHANNA, OHIO**  
**DECLARATION OF ESTIMATED CITY INCOME TAX**  
**FOR THE CALENDAR YEAR**  
**2005**  
**DUE ON OR BEFORE APRIL 15, 2005**

For City Use Only

MARK THROUGH INCORRECT DATA AND MAKE CORRECTIONS



VISA/MasterCard/Discover Accepted

Account Number \_\_\_\_\_  
Expiration Date \_\_\_\_\_  
Name on Card \_\_\_\_\_  
Signature \_\_\_\_\_

**PURPOSE OF DECLARATION.** The purpose of the declaration is to provide a basis for paying currently any income tax due from individuals and business enterprises as specified on Instructions. Every taxpayer required to file a declaration of Estimated Gahanna Income Tax must also file an annual income tax return after the close of the taxable year, and pay any balance of tax due over and above the total withheld from wages and/or the amount paid in installments as estimated tax. Any claim for refund due to overpayment must be made when filing the annual return.

Check your status as a taxpayer: Resident Non Resident Employee Partner Professional Partnership Corporation Proprietors

Computation of Estimated Tax:

1. Estimated income from salaries, wages, commissions, etc .....\$ \_\_\_\_\_
2. Net profit from business or profession and other sources including rents .....\$ \_\_\_\_\_
3. Total estimated income or net profits subject to tax .....\$ \_\_\_\_\_
4. Estimated Tax due: 1 1/2% of line 3 .....\$ \_\_\_\_\_
5. Credits:
  - a. Gahanna tax Withheld .....\$ \_\_\_\_\_
  - b. Credit Allowed for Tax Paid Other Cities whose Tax Rate is 1 1/2% or More .....\$ \_\_\_\_\_
  - c. Credit Allowed for Tax Paid Other Cities whose Tax Rate is Less than 1 1/2% .....\$ \_\_\_\_\_
  - d. Total Credits .....\$ \_\_\_\_\_
6. Tax Due .....\$ \_\_\_\_\_  
a. 200\_\_\_\_ Overpayment .....\$ \_\_\_\_\_
7. Net Tax Due .....\$ \_\_\_\_\_
8. Amount paid with this declaration.....\$ \_\_\_\_\_
9. Balance of tax payable .....\$ \_\_\_\_\_

MAKE REMITTANCE TO THE "CITY OF GAHANNA"

The undersigned declares this to be a true, correct and complete Declaration of Estimated Gahanna Income Tax for the period stated.

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DATE

SIGNATURE AND TITLE

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DATE

SIGNATURE AND TITLE

TWENTY TWO AND ONE HALF PERCENT (22 1/2%) OF UNPAID BALANCE MUST ACCOMPANY THIS RETURN

All residents and individuals subject to Gahanna tax must file a Declaration of Estimated Tax for 2005 IF 90% of Gahanna tax due has not been paid to another city. Section 161.07 of the tax law requires that 90% of the amount of tax due on this estimated income be paid on or before January 31, 2006. Failure to comply with the regulation will result in penalty and interest charges.

## GENERAL INSTRUCTIONS

**Note: For Declaration of Estimated Taxes, You will Receive No Further Notice.**

<p><b>1. WHO MUST MAKE A DECLARATION:</b></p> <p>a. Every resident of the City of Gahanna who expects to receive taxable income, from employer or business which is not subject to local withholding and/or has income taxed at a rate of less than 1 1/2%.</p> <p>b. Every non-resident of the City of Gahanna who expects to receive taxable income, earned or derived from within the City from which the City of Gahanna Income tax will not be withheld.</p> <p>c. Every business entity, such as corporations, partnerships, fiduciary of active trusts, unincorporated business or professional entities conducting activities or producing income from within the City.</p> <p><b>2. WHEN AND WHERE TO FILE DECLARATION:</b></p> <p>File on or before April 15 of the tax year, with the Division of Taxation, Municipal Building, Gahanna, Ohio. All wage earners must file on a calendar year basis.</p> <p><b>3. PAYMENT OF ESTIMATED TAX:</b></p> <p>See Declaration and Return Payment Calendar below.</p> <p><b>4. INTEREST AND PENALTIES:</b></p> <p>Any installment remaining unpaid 10 days after it becomes due shall be liable for a penalty of 10% and interest at the rate of 1 1/2% per month or fraction thereof.</p>	<p><b>5. NON-TAXABLE INCOME</b> - The following shall not be considered taxable income:</p> <ul style="list-style-type: none"><li>• Capital Gains</li><li>• Welfare Benefits</li><li>• Unemployment Insurance Benefits</li><li>• Retirement Income</li><li>• Social Security &amp; similar payments received from local, state or federal governments or charitable &amp; religious organizations</li><li>• Interest &amp; Dividends</li><li>• Military Pay</li><li>• Income earnings of natural persons under 18 years of age</li><li>• Income received as royalties from patents &amp; copyrights</li><li>• Income from dues, contributions and similar payments received by charitable, religious or educational organizations or by labor unions, trade associations, lodges &amp; similar organizations</li><li>• Workmen's Compensation awards</li><li>• Alimony</li></ul>
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ALL RESIDENTS AND INDIVIDUALS SUBJECT TO GAHANNA TAX MUST FILE A DECLARATION OF ESTIMATED TAX FOR 2005 IF 90% OF GAHANNA TAX DUE HAS NOT BEEN PAID TO ANOTHER CITY. SECTION 161.07 OF THE TAX LAW REQUIRES THAT 90% OF THE AMOUNT OF TAX DUE ON THIS ESTIMATED INCOME BE PAID ON OR BEFORE JANUARY 31, 2006. FAILURE TO COMPLY WITH THE REGULATION WILL RESULT IN PENALTY AND INTEREST BEING ASSESSED.

### INSTRUCTIONS

1. Enter the estimated taxable income, such as salaries, wages, commissions, etc., before any payroll deductions.
2. Net income from business, profession, rental and other sources.
3. Enter Total estimated income.
4. Enter estimated Gahanna tax which is 1 1/2% of Line 3.
5. a. List amount of tax withheld for Gahanna.  
b. If your ENTIRE salary has been taxed by another municipality whose tax rate is 1 1/2% or more, use this calculation:  
Total wages Taxed at 1 1/2% or more \$ \_\_\_\_\_ x 1.5% = \$ \_\_\_\_\_ x 83.33% = \$ \_\_\_\_\_  
c. If your ENTIRE salary has been taxed by another municipality whose tax rate is less than 1 1/2%, use this calculation:  
Total Wages Taxed \$ \_\_\_\_\_ x Tax Rate \_\_\_\_ % = \$ \_\_\_\_\_ x 83.33% = \$ \_\_\_\_\_  
d. Total of 5a, 5b and 5c.
6. Subtract Line 5d from Line 4. This is your tax due.  
a. If you have an overpayment from previous years, enter the amount of the overpayment here.
7. This is your net tax due after any overpayment.
8. Enter amount you are paying with the filing of your Declaration which must be at least 22 1/2% of Line 7.
9. If you are not paying in full, enter the balance payable on Line 9.

### 2005 DECLARATION AND RETURN PAYMENT CALENDAR

Businesses	<b>APRIL 15, 2005</b>	<b>JUNE 15, 2005</b>	<b>SEPTEMBER 15, 2005</b>	<b>DECEMBER 15, 2005</b>	<b>APRIL 15, 2006</b>
Individuals	<b>APRIL 15, 2005</b>	<b>JULY 31, 2005</b>	<b>OCTOBER 31, 2005</b>	<b>JANUARY 31, 2006</b>	<b>APRIL 15, 2006</b>
	File Declaration with payment.	Make 2nd quarterly payment.	Make 3rd quarterly payment.	Make 4th quarterly payment.	File Return. Pay any balance due.